



ANNUAL FINANCIAL REPORT

Fentress County, Tennessee

FOR THE YEAR ENDED • JUNE 30, 2021

SCOPE

We have audited the basic financial statements of Fentress County as of and for the year ended June 30, 2021.

To see the full annual financial report visit:

<https://comptroller.tn.gov/content/dam/cot/la/documents/county/2021/FY21FentressAFR.pdf>

RESULTS

Our report on Fentress County's financial statements is unmodified.

Our audit resulted in **eight findings** and recommendations, which we have reviewed with Fentress County management. Detailed findings, recommendations, and management's responses are included in the Single Audit section of this report.

FINDINGS BY OFFICE

The following are summaries of the audit findings:

Office of Finance Director

- General ledger payroll liability accounts were not reconciled monthly.
- The finance department had deficiencies in budget operations.
- The solid waste department had operating deficiencies.
- The county did not have policies and procedures in place to document fuel card purchases.

Offices of Trustee

- The trustee did not require a depository to adequately collateralize funds.

Office of County Clerk

- The clerk did not require a depository to adequately collateralize funds.
- Some funds were not deposited within three days of collection.

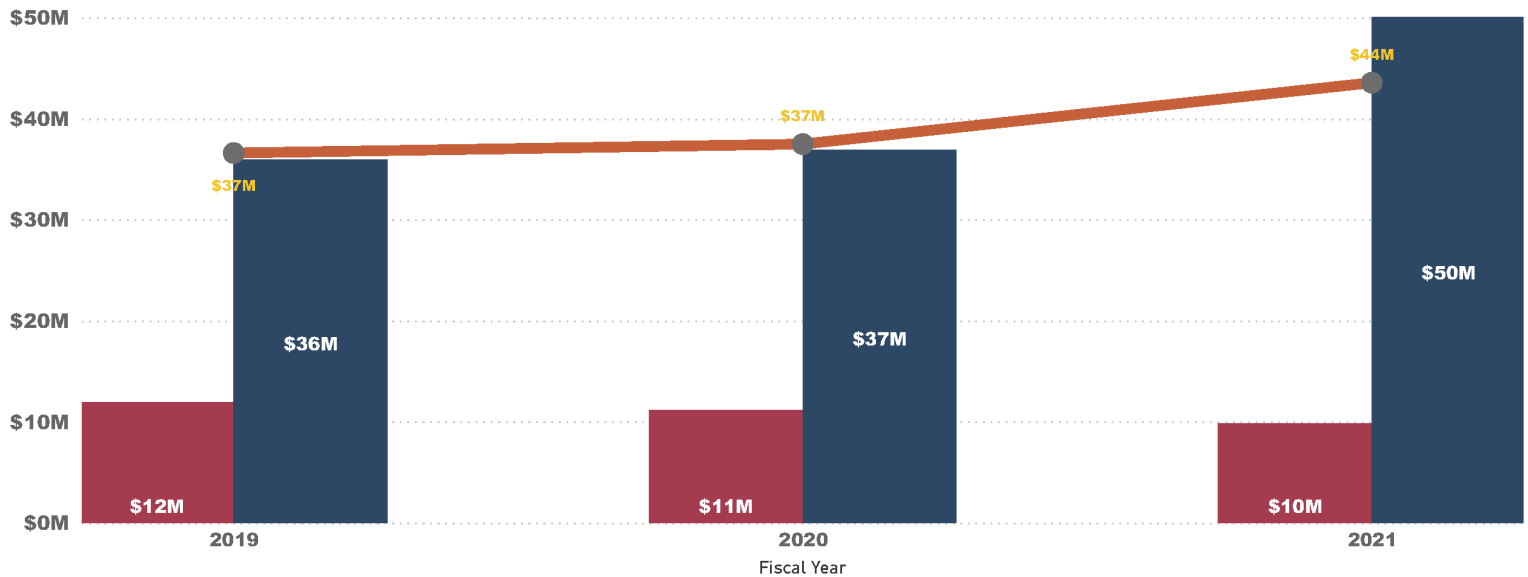
Office of Sheriff

- An investigation of a former deputy at the sheriff's department resulted in the misappropriation of funds totaling \$8,857.

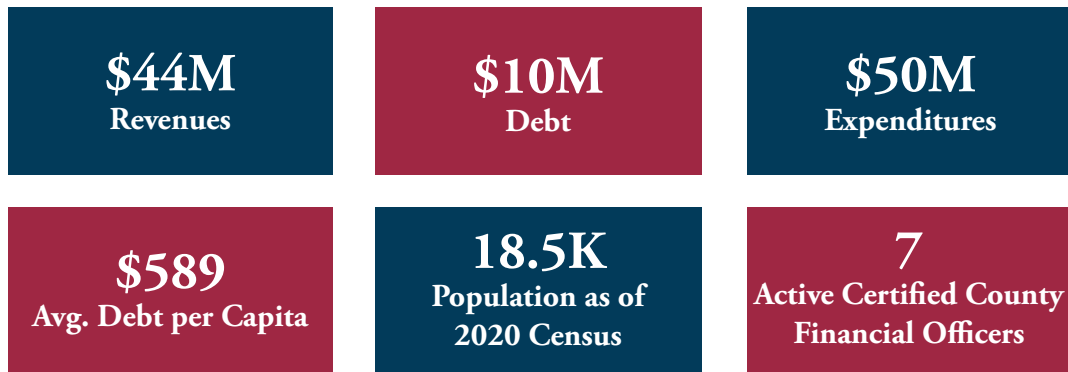
DATA SNAPSHOT

Total Debt, Total Expenditures and Total Revenues by Fiscal Year

● Total Debt ● Total Expenditures ● Total Revenues



FENTRESS COUNTY DEMOGRAPHICS • FY 2021



To see the Transparency and Accountability for Governments in Tennessee (TAG) page, please visit:

<https://tncot.cc/tag>

